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Taxation in the American states up to 1850 is briefly discussed. The characteristic feature of the American faculty tax lies not in its being satisfied with rough averages instead of accurate individual valuations but in that capital value is the basis of its calculations. The author thinks, however, that the property tax in the American states is to be regarded as a means of taxing income. Where the property tax has an object in visible property as opposed in a way to an object in capital value, the author applies the name "Phantasie-Kapitalien."

It is the reviewer's opinion that Dr. Moll in this pamphlet has unfortunately allowed himself altogether too little space for a fair treatment of his important subject.

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NEW BOOKS

AEHNELT. *Das Zuwachssteuergesetz in seiner Bedeutung für bebaute Grundstücke und baureife Stellen.* (Berlin: Puttkammer und Mühlbrecht. 1912. Pp. 59. 1.20 m.)

AEREBOE, F. *Die Taxation von Landgütern und Grundstücken.* (Berlin: P. Parey. 1912. Pp. xv, 542, tables. 18 m.)

ALLEN, J. L. M. *The American protective tariff shown to be an instrument devised by British capitalists for the purpose of collecting taxes from the American people.* (New York: M. E. Brown Printing Co. 1912. Pp. 94. 50c.)

VON BECKERATH, E. *Die preussische Klassensteuer und die Geschichte ihrer Reform bis 1851.* Staats- und sozialwissenschaftliche Forschungen, 163. (Leipzig: Duncker und Humblot. 1912. Pp. viii, 104. 3 m.)

BLAKEMORE, A. W. *The inheritance tax law, containing all American decisions and existing statutes.* (Boston: Boston Book Co. 1912. Pp. 1376. \$9.)

BREDT, J. V. *Die Besteuerung nach der Leistungsfähigkeit. Ein Beitrag zur Systematik und Reform der direkten Steuern in Preussen und dem Reiche.* (Leipzig: A. Deichert. 1912. Pp. vii, 240. 4.50 m.)

DIETZEL, H. *Kriegssteuer oder Kriegsanleihe.* (Tübingen: J. C. B. Mohr. 1912. Pp. 65. 1.60 m.)

FAMECHON. *Législation des droits de douane.* (Poitiers: Oudin. 1912. Pp. 305.)

HARLING. *Die Schweizer Militärsteuer.* (Berlin: Puttkammer und Mühlbrecht. 1912. Pp. 203. 3 m.)

- HEDRICK, W. O. *The history of railroad taxation in Michigan*. (Lansing, Mich.: State Library. 1912. Pp. 69.)
- HENNINGSEN, A. *Die gleitende Skala für Getreidezölle*. (Jena: Fischer. 1912. Pp. 146. 5.50 m.)
- KITCHENER. *Finances, administration, and condition of Egypt and the Soudan*. (London: King. 1912. 8d.)
- LERIS, P. *Les dettes comparées des villes de France*. (Paris: Alcan. 1912. 2 fr.)
- LINCOLN, W. K. *The inheritance tax law of the state of Illinois*. (Chicago: Barnard & Miller. 1912. Pp. xxii, 476. \$4.50.)
- LIPPERT, G. *Das internationale Finanzrecht. Eine systematische Darstellung der internationalen Finanzrechtsnormen*. (Triest: M. Quidde. 1912. Pp. 1152. 27 m.)
- LOBAN, G. T. *Some principles in the valuation of land and buildings*. (London: Surveyors' Institution. 1912. Pp. 50.)
- MACBETH, A. C. *The rationale of rates: a defence of the system of annual taxation-proportion to rent*. (London: Hodge. 1912. Pp. 132. 2s. 6d.)
- DE MEREUIL, A. M. *Le budget de la fin de l'ancien régime à la Restauration*. (Lille: Camille Robbe. 1912. Pp. 431.)
 An historical monograph on the origin of the French budget, based on a study of the text of laws and of the ideas of the statesmen of the Revolution and the Empire.
- MOLL, B. *Zur Geschichte der englischen und amerikanischen Vermögenssteuern*. (Munich: Duncker und Humblot. 1912. Pp. iii, 100. 3 m.)
- NITTI, F. *Principi di scienza delle finanze*. Fourth edition with corrections and additions especially in the part devoted to monopolies and insurance monopoly. (Naples: Luigi Pierro. 1912. Pp. xv, 1007. 10 l.)
- ORR, J. *Taxation of land values as it affects landowners and others*. (London: King. 1912. Pp. 116. 1s.)
- POOLE, R. L. *The exchequer in the twelfth century*. The Ford lectures, 1911. (London: Frowde. 1912. Pp. 208. 6s. 6d.)
 To be reviewed.
- POST, L. F. *Outlines of lectures on the taxation of land values; and explanation with illustrative charts, notes and answers to typical questions of the land-labor-and-fiscal reform advocated by Henry George*. (Chicago: The Public. 1912. Pp. 145. 30 cents.)
- REIMERS, C. E. *Die deutschen Bühen and ihre Angehörigen: eine Untersuchung über ihre wirtschaftliche Lage*. (Leipzig: Duncker und Humblot. 1911. Pp. xix, 772. 15 m.)

ROSS, P. V. *Inheritance taxation; a treatise on legacy succession and inheritance taxes under the laws of Arkansas, California, Colorado, Connecticut, etc., and former acts of Congress with forms and full text of statutes.* (San Francisco: Bancroft-Whitney Co. 1912. Pp. lxix, 841. \$6.)

SAVARY, H. R. *L'alcool et les nécessités budgétaires.* Reprinted from the "Revue de Paris." (Coulommiers: Paul Brodard. 1912. Pp. 28.)

Believes that a reform of the tax on alcohol would not help in keeping the budget in balance; what is needed is suppression of fraud.

TETZLAFF, O. *Die Steuern und Schulden der preussischen Städte und grösseren Landgemeinden im Rechnungsjahr 1910 und die von ihnen im Rechnungsjahr 1911 erhobenen Zuschläge zu den staatlich-veranlagten direkten Steuern.* (Berlin: Verlag des königl. statist. Landesamts. 1912. Pp. 87. 2 m.)

————— *Tax law of the state of New York . . . with all amendments made at the legislative session of 1912, completely indexed.* (New York: Baker, Voorhis & Co. 1912. Pp. 246. \$1.)

————— *The economic position of Ireland and its relation to tariff reform. Memorandum by the Tariff Commission.* (London: King. 1912. Pp. 43. 3d.)

————— *Taxes in force in England and Wales, Scotland, and Ireland, separately, for each year since 1823, specifying the principal rates and the yield of each tax.* (London: King. 1912. 1s. 2d.)

————— *Militaires devant l'impôt. Droits et obligations des officiers et sous-officiers des armées de terre et de mer en matière de contributions directes et de taxes y assimilées.* (Paris: H. Charles-Lavauzelle. 1912. Pp. 76. 1.50 fr.)

Population and Migration

An Experiment in Alien Labor. By E. GEORGE PAYNE. (Chicago: The University of Chicago Press. 1912. Pp. 72. \$.75.)

This study in immigration, originally offered as a doctor's thesis in Germany and now translated and elaborated, presents a critical account of the experiment in the importation of Chinese laborers to the Transvaal in 1904, for indentured service in the mines. There is an interesting discussion of the reasons why native labor has always proved inadequate and unsatisfactory; a brief history of several investigative commissions that proposed no practicable plans of relief; and a slight review of the attempt to supply the increasing demand for cheap labor, created by the